



Janet Napolitano, Governor

J. Elliott Hibbs, Director

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TAX PREPARERS INDICTED BY STATE

Arizona Department of Revenue Director Elliott Hibbs and Arizona Attorney General Terry Goddard announced today the indictment of East Valley residents James Frederick Shahbazian and Nancy Lynn Weinstein on multiple felony counts of tax fraud. The Arizona State Grand Jury returned indictments connected with their preparation of Arizona individual income tax returns for clients.

Shahbazian, 45, operated a tax preparation service under the name JSB & Associates at 2050 W Guadalupe Suite 14 in Mesa, and Weinstein, 47, was his employee. They are accused of preparing

fraudulent 2001 and 2002 Arizona individual income tax returns filed with the Arizona Department of Revenue.

The indictment was the result of an investigation conducted by the Arizona State Attorney General's Office and the Arizona Department of Revenue.

"This was a joint effort between our agencies to investigate these two individuals," said Goddard. "We are working hard to crack down on people who cheat the Arizona tax system. This is a great partnership, which I know will have continued success."

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DOR LAUNCHES AZTAXES.GOV SITE

The response to the new website, AzTaxes.gov, has been phenomenal. Over 8,300 taxpayers and practitioners have registered new businesses through the site; have registered to use the site, or both. Nearly 400 have already electronically filed and made electronic payments for Transaction Privilege Tax (TPT) as well.

For those who are contemplating using the site for registration purposes, we offer the following tips to make your registration a simple one.

- Primary address (physical location) cannot be a PO Box.
- Audit Record location must be a physical location, no PO Boxes.
- Signature document must be signed by individuals legally responsible for the business.
- When registering for a TPT license, payment must accompany the signature card.

- If you do not know your NAICS code, provide a complete business description and one will be assigned to you.
- If you are not sure of the class code to use, one will be assigned from your business description, so be as descriptive as possible.
- When calling about the status of your license you must reference the Document Locator Number at the bottom of your signature card, the reference number from your confirmation e-mail, your EIN, or your SSN.
- Contractors cannot apply on-line because they may need a bond.
- After completing the online registration process, your signature card can not be processed until the next business day.

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ARIZONA DEPARTMENT OF REVENUE MISSION STATEMENT

The purpose of the Arizona Department of Revenue is to promote voluntary compliance with all tax obligations through fair administration, firm enforcement, and prompt and courteous service in a manner that justifies the highest degree of public confidence in our efficiency and integrity.

WE'RE ON THE WEB!

The Arizona TaxNews can be viewed on our Internet website:

www.revenue.state.az.us

*** REMINDER ***

FOR NON-EFT TPT FILERS

To avoid a delinquency, postmark your February 2004 TPT return no later than March 25, 2004 or deliver to DOR no later than March 30, 2004.

The Tax Facts—Summary of General Fund Revenues & Individual Income Tax Receipts—are available on the department's website, www.revenue.state.az.us

E-Mail Your Questions

If you have a question that you cannot find the answer to, our Technical Assistance personnel may prove useful to you. We will gladly respond to any e-mail technical tax inquiry. All inquiries will be responded to within two working days.

E-mail your question to:

TaxpayerAssistance@revenue.state.az.us

In the interest of maintaining confidentiality, DOR cannot respond to inquiries that include a Social Security number, FEIN, TPT or W/H number, or other specific taxpayer identifiers.

Department of Revenue Telephone Numbers & Web addresses

Individual & Corporate Income Tax:

(602) 255-3381

Toll-free from area codes 520 and 928:

(800) 352-4090

Transaction Privilege Use, Withholding Tax,

Licensing: (602) 255-2060

Toll-free from area codes 520 and 928:

(800) 843-7196

Hearing Impaired TDD User: (602) 542-4021

Toll-free from area codes 520 and 928:

(800) 397-0256

To order forms by phone: (602) 542-4260

Forms by fax: (602) 542-3756

Forms and instructions are also available on our website at: www.revenue.state.az.us

Businesses can now register, file and pay online at: www.AzTaxes.gov

TAX CALENDAR

MARCH 2004

Due Date		For Period Ending
15	Income Tax Returns:	11/30/03
	Form 120: Corporation	
	Form 140: Individual	
	Form 141: Fiduciary	
	Form 165: Partnership	
	Form 99T: Exempt Organization	
15	Form 120: Corporation with Automatic Extension	5/31/03
15	Form 120S: S Corporation	12/31/03
15	Form 99: Exempt Organization Annual Information Return	10/31/03
15	Form 120ES: Estimated Tax Payment, Corporation	
	First Installment	11/30/04
	Second Installment	9/30/04
	Third Installment	6/30/04
	Fourth Installment	3/31/04
22	Form TPT-1: Transaction Privilege Tax February Monthly Filers	2/29/04
22	Bingo: Financial Reports	2/29/04
22	Luxury Tax: Various Forms	2/29/04
25	EFT Form TPT-1 and Payment: Transaction Privilege Tax: February Monthly Filers	2/29/04

Withholding Tax Payment Information:

If the average amount of Arizona income taxes withheld in the preceding four calendar quarters **exceeds** \$1,500 the employer must make its Arizona withholding payments to the Department of Revenue at the same time as the employer is required to make federal withholding deposits.

If the average amount of Arizona income taxes withheld in the preceding four calendar quarters **does not exceed** \$1,500 the employer must make its Arizona withholding payments to the department on a quarterly basis.

The *Arizona TaxNews* is a publication of the Arizona Department of Revenue. Information contained herein is of a general nature and is not designed to address complex issues in detail. Taxpayers requiring information concerning a specific tax matter should contact the appropriate office. This newsletter is available in an alternative format upon request. Subscription information may be obtained from the Publications Unit at 602-716-6797 or toll free from area codes 520 & 928, 1-877-863-0655.

KERR UPDATE

In the March and April 2003 issues of Arizona Tax News the Department discussed *Kerr v. Waddell*, 183 Ariz. 1, 899 P.2d 162 (App.1994). The issue in the *Kerr* case was whether Arizona's income tax scheme violates the intergovernmental tax immunity doctrine because it effectively subjects federal employees' mandatory retirement contributions to current taxation, while deferring taxation of similar contributions by state and local employees. Contributions to the retirement system by federal employees are made using income that is subject to federal tax (i.e., the income that is used is part of FAGI). § 414(h) of the Internal Revenue Code provides that state governments may "pick up" mandatory contributions of their employees to the retirement plans which has the effect of excluding the contributions from FAGI. Congress has not chosen to grant similar benefits to federal employee contributions. Since Arizona starts with FAGI, the income used to make the state contributions is not subjected to Arizona tax while the federal contributions are subjected to Arizona tax. The Court of Appeals held that this scheme violated 4 USCA §111.

The Department of Revenue appealed that decision to the Arizona Supreme Court which remanded the case back to the Court of Appeals to determine if it should have dismissed the lawsuit for failure of the plaintiffs to exhaust their administrative remedies. In 1996 the Court of Appeals ordered the case dismissed for failure to exhaust administrative remedies. *Kerr. v. Waddell*, 185 Ariz. 457, 916 P. 2d 1173 (App 1996).

The *Kerr* case then went through the administrative appeals process and worked its way back up to the courts. In late August of 2001 the Court of Appeals decided that the taxing scheme in Arizona was constitutional as it applied to federal employee retirement contributions. *Kerr v. Killian*, 201 Ariz. 125, 32 P. 3d 408 (App 2001). The *Kerr* plaintiffs asked the Court of Appeals to reconsider its decision. The request for reconsideration was granted. On reconsideration, the Court of Appeals determined that Arizona should have made an adjustment to Arizona taxable income by either adding back state contributions or subtracting federal contributions. 204 Ariz. 485, 65 P.3d 434. Since the legislature did neither, the Court concluded that Arizona violated the intergovernmental tax immunity doctrine codified in 4 U.S.C. § 111.

The Department of Revenue filed a petition for review with the Arizona Supreme Court. The Supreme Court accepted the Department's petition for review and in an opinion dated February 13, 2004, the Supreme Court reversed the decision of the Court of Appeals. In its decision, the Supreme Court

held that the state income tax code does not discriminate against federal employees because of the source of their pay or compensation and thus does not violate the intergovernmental tax immunity doctrine, codified in 4 U.S.C. § 111(a) (2000).

The opinion first set out the long and complicated history of the case. The Supreme Court then reviewed whether the Arizona state income tax discriminated against federal employees "because of the source" of their compensation. If the alleged discrimination is not because of the federal source of income, but rather for some other reason, there is no violation of the intergovernmental tax immunity doctrine.

If a state scheme does discriminate because of the federal source of pay, then a second level of analysis is required, whether the imposition of a heavier burden on federal employees because of the source of pay may be justified by significant differences between the two classes. The Supreme Court did not reach this second level of inquiry.

In reaching the conclusion that the Arizona income tax did not violate § 111(a) or the intergovernmental tax immunity doctrine, the Court noted that every United States Supreme Court decision cited by respondents in which a state tax was found to violate § 111(a) or the intergovernmental tax immunity doctrine involved a tax statute which discriminated on its face against federal employees or federal property. However, A.R.S. § 43-1001(2) contains no overt discrimination against any taxpayer because of the source of pay. Every Arizona taxpayer, whether employed by the federal government, the State, a political subdivision, or a private employer, begins with FAGI as the Arizona income tax base. Arizona taxed the employee contributions of those state employees whose contributions have not been picked up by their employers in precisely the same fashion as it treats the employee contributions of federal employees. The federal government has the option to exclude federal retirement contributions from FAGI. When and if the federal employer makes the same choice, Arizona tax law will treat its employees' contributions in an identical fashion to that of state employees. The Court found that the difference in treatment was not who pays the employees, but the voluntary choice made by the employer as to whether the contributions should be picked up.

The Arizona Supreme Court opinion may be accessed at www.supreme.state.az.us/opin/pdf2004/CV_03_0110_PR.pdf.

E-FILE POPULAR WITH ARIZONA TAXPAYERS

There has been a ten per cent increase over last year in the number of taxpayers who have e-filed their Arizona individual income tax returns. 271,183 e-filed returns were received through February 13, 2004, compared with 246,831 at the same time last year. This is 68% of the returns that have been received by the Arizona Department of Revenue (DOR).

Refunds totaling \$107.4 million have already been issued to 268,413 taxpayers, with the average refund being \$400.18. The direct deposit option was chosen by 132,224 taxpayers. Last year's numbers were \$96.3 million to 212,783 taxpayers, with an average refund of \$452.73, and only 104,386 direct deposits.

Taxpayers who e-filed and chose the direct deposit option have found the refund deposited in their bank accounts in as few as 4 days. Currently, taxpayers who mailed their returns are waiting a minimum of two weeks for their refunds if there are no errors on the return.

"E-filed returns avoid some of the pitfalls of processing, because there are automated accuracy and math checks of the information on the return before it is actually filed," explained DOR Director

Elliott Hibbs. "This accuracy check, along with the elimination of mailing time, and the direct deposit option results in quicker refunds for Arizona taxpayers."

E-filing is advantageous for taxpayers who are not expecting a refund also. They benefit from the accuracy and math checks, and they can use the "file now, pay later" option by using Electronic Funds Withdrawal (direct debit). If a balance is due on the e-filed return, the direct debit option allows the taxpayer to file today and specify a future payment date up to and including April 15. On the specified date, the funds are transferred from the taxpayer's bank account directly to the Department of Revenue. Or, taxpayers can choose to e-file now and mail a check later if they prefer.

"I always e-file my return, and I highly recommend that others do the same. It's the quickest way to get your refund from the state," concluded Hibbs.

Over 50% of Arizona taxpayers are eligible for free e-filing of their Arizona returns. Full details are available on the Internet at www.revenue.state.az.us.

CHANGE IN TOWN TAX CODE—TOWN OF FOUNTAIN HILLS EFFECTIVE APRIL 1, 2004

Effective April 1, 2004: On January 15, 2004 the Mayor and Town Council of the Town of Fountain Hills passed ordinance number 04-02 and 04-03. Ordinance 04-02 increases the Fountain Hills Town Privilege Tax on Advertising from **0% to 2.6%**. The tax on Advertising shall be reported using **FH000**.

Ordinance 04-03 removes the exemption for residential rental by deleting Local Option S and establishing a rate of **1.6%**. The tax on residential rental shall be reported using **FH004**.

This increase imposed by ordinance 04-02 and 04-03 shall not apply to contracts entered into prior to the effective date of the ordinance. Pre-existing contracts are exempt.

INFORMATION REQUEST REMINDER

When calling the department's Taxpayer Information and Assistance section, please have a copy of your Arizona tax return ready in order to help expedite the call. If you are a representative calling on behalf of a taxpayer, you must have a valid Arizona Disclosure Form (Power of Attorney) on file with the department

in order to obtain account specific information on behalf of your client.

Tax Preparers Indicted by State

(Continued from page 1)

The indictment charges Shahbazian with:

- one count of fraudulent schemes and artifices, a class 2 felony;
- one count of fraudulent schemes and practices, willful concealment, a class 5 felony;
- 29 counts of fraudulent preparation of tax return, a class 5 felony.

The charges against Weinstein include:

- one count fraudulent schemes and artifices;
- one count of fraudulent schemes and practices, willful concealment
- two counts of fraudulent preparation of tax return.

If convicted, Shahbazian and Weinstein could face imprisonment of four to 10 years for each class 2 felony and nine months to two years for each class 5 felony.

The two agencies will continue to partner on these types of cases.

“With the cooperation of the Attorney General’s Office, the department is actively becoming more aggressive in our efforts to identify and prosecute individuals, businesses, and tax practitioners who defraud the state by filing deliberately inaccurate tax returns,” said Hibbs.

“It is particularly egregious that tax professionals would deliberately mislead trusting clients to file fraudulent returns through business practices of understating income and claiming inflated or nonexistent deductions. This practice violates the premise that each taxpayer should pay the legal amount of tax owed to share the burden equitably,” concluded Hibbs.

DOR Launches AzTaxes.gov Site

(Continued from page 1)

- Your registration cannot be completed and license issued until we receive your signature document and registration fees.
- If you have an active, existing business, register to use AZ Taxes; otherwise, use the New Business Registration process to complete a Joint Tax Application (AzTaxes registration is one step in the process).

Based on focus group feedback, practitioners who have been authorized by their clients to use the AzTaxes website on their behalf need only a single log on in order to access their client’s accounts. When a practitioner logs on to the site, all of their authorized business clients will appear and they can

then access whichever business they choose to work on. They can then drill into the account to work on the specific tax type or other account maintenance as authorized by the business owner.

Some additional information regarding business registrations in general:

- Husband and wife are considered sole proprietorships and not partnerships; that is, unless they have registered as a partnership with the Secretary of State.
- Your Federal EIN is your Department of Revenue withholding number. However you must still be registered with the Department of Revenue to ensure that payments are properly applied.

RESCISSION OF ARIZONA TRANSACTION PRIVILEGE TAX RULING TPR 01-1

As a result of changes to Arizona Revised Statutes § 42-5075, the clarifications made in Arizona Transaction Privilege Tax Ruling TPR 01-1 are now clear in statute. Therefore, the department hereby rescinds TPR 01-1.

IRS HAS \$2.5 BILLION FOR INDIVIDUALS WHO HAVE NOT FILED A 2000 TAX RETURN

IR-2004-18, Feb. 9, 2004

WASHINGTON — Unclaimed refunds totaling more than \$2.5 billion are awaiting nearly 2 million people who failed to file a 2000 income tax return, the Internal Revenue Service announced today. In order to collect the money, however, a return must be filed with an IRS office no later than April 15, 2004.

The IRS estimates that half of those who could claim refunds would receive more than \$529. In some cases, individuals had taxes withheld from their wages, or made payments against their taxes out of self-employed earnings, but had too little income to require filing a tax return. Some taxpayers may also be eligible for the refundable Earned Income Tax Credit.

“The clock is running if you want to get your refund,” said IRS Commissioner Mark W. Everson. “People who aren’t required to file sometimes overlook that they had tax withheld. Don’t wait until it’s too late. We want all taxpayers to get the refund they’re due.”

In cases where a return was not filed, the law provides most taxpayers with a three-year window of opportunity for claiming a refund. If no return is filed to claim the refund within three years, the money becomes property of the U.S. Treasury. For 2000 returns, the window closes on April 15, 2004. The law requires that the return be properly addressed, postmarked and mailed by that date. There is no penalty assessed by the IRS for filing a late return qualifying for a refund.

The IRS reminds taxpayers seeking a 2000 refund that their checks will be held if they have not filed tax returns for 2001 or 2002. In addition, the refund will be applied to any amounts still owed to the IRS and may be used to satisfy unpaid child support or past due federal debts such as student loans.

By failing to file a return, individuals stand to lose more than refunds of taxes withheld or paid during 2000. Many low-income workers may not have claimed the Earned Income Tax Credit (EITC). Although eligible taxpayers may get a refund when their EITC is more than their tax, those who file returns more than three years late would be able only to offset their tax. They would not be able to receive refunds if the credit exceeded their tax.

Generally, individuals qualified for the EITC in 2000 if they earned less than \$31,152 and had more than one qualifying child living with them, less than \$27,413 with one qualifying child, or less than \$10,380 and had no qualifying child.

Current and prior year tax forms are available on the IRS Web site (www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676). Taxpayers who need help also can call the IRS help line at 1-800-829-1040.

The table shows a state-by-state breakdown of estimates for individuals who failed to file a 2000 return with a refund due:

Individuals Who Failed to File a 2000 Return and Refund Amounts (Estimated)*

Location	Individuals	Median Refund	Total Refunds (\$000)
Alabama	31,100	\$ 516	\$28,915
Alaska	9,100	\$ 529	\$13,264
Arizona	42,400	\$ 455	\$43,965
Arkansas	17,800	\$ 501	\$18,015
California	225,300	\$ 496	\$291,900
Colorado	32,200	\$ 499	\$41,907
Connecticut	21,900	\$ 602	\$38,774
Delaware	7,000	\$ 521	\$6,908
DC	7,800	\$ 504	\$11,770
Florida	128,700	\$ 533	\$190,191
Georgia	70,500	\$ 500	\$74,394
Hawaii	11,400	\$ 561	\$15,343
Idaho	6,900	\$ 445	\$6,749
Illinois	79,800	\$ 575	\$126,259
Indiana	38,500	\$ 558	\$42,219
Iowa	17,700	\$ 516	\$14,795
Kansas	20,000	\$ 518	\$18,950
Kentucky	20,500	\$ 531	\$21,135
Louisiana	30,500	\$ 507	\$33,599
Maine	6,900	\$ 470	\$8,829
Maryland	41,200	\$ 527	\$50,904
Massachusetts	45,300	\$ 590	\$84,454
Michigan	81,200	\$ 567	\$96,031
Minnesota	27,200	\$ 492	\$30,212
Mississippi	16,900	\$ 467	\$14,515
Missouri	39,200	\$ 504	\$40,373
Montana	4,900	\$ 467	\$4,566
Nebraska	9,300	\$ 496	\$8,902
Nevada	23,000	\$ 500	\$28,895
New Hampshire	7,400	\$ 616	\$13,989
New Jersey	63,000	\$ 587	\$96,007
New Mexico	13,300	\$ 474	\$11,486
New York	119,900	\$ 570	\$234,995
N. Carolina	58,300	\$ 469	\$56,819
N. Dakota	2,400	\$ 495	\$2,029
Ohio	64,600	\$ 518	\$68,621
Oklahoma	26,000	\$ 505	\$25,665
Oregon	29,000	\$ 448	\$28,248
Pennsylvania	63,700	\$ 560	\$82,245
Rhode Island	6,800	\$ 548	\$8,486
S. Carolina	23,500	\$ 457	\$22,124
S. Dakota	3,200	\$ 502	\$2,939
Tennessee	31,600	\$ 523	\$35,668
Texas	157,800	\$ 563	\$203,353
Utah	11,500	\$ 457	\$13,146
Vermont	3,200	\$ 523	\$4,914
Virginia	56,000	\$ 522	\$70,070
Washington	50,100	\$ 551	\$68,681
West Virginia	5,900	\$ 546	\$7,610
Wisconsin	23,400	\$ 498	\$23,692
Wyoming	3,000	\$ 540	\$4,235
Armed Forces	7,800	\$ 641	\$5,770
U.S. Possessions	1,500	\$ 570	\$1,808
Foreign Addresses	5,500	\$1,000	\$26,200
Total	1,952,600	\$ 529	\$2,525,533

*Excluding Earned Income Tax Credit.

MARCH WORKSHOP SCHEDULE

You may register online at www.revenue.state.az.us
For more information, please call 602-716-7810 or email
Community Outreach & Education at
seminars@revenue.state.az.us
All classes cost \$15 per person unless otherwise stated.

Retail Workshops

This workshop is designed to help you understand the Retail Classification under the Transaction Privilege Tax that is imposed in our state.

Chandler—March 29, 8:30 am – noon, Department of Revenue, 3191 N Washington

Glendale—March 2, FREE, 6—9 pm, Glendale Library, 5959 W Brown.

Glendale—March 17, 1:30—5 pm, Quality Inn, 5511 W Bell Rd.

Goodyear—March 23, 8:30 am—noon, SW Valley Chamber of Commerce, 289 N Litchfield Rd.

Mesa—March 18, 8:30 am—noon, LaQuinta Inn, 6530 E Superstition Springs Blvd.

Phoenix—March 10, 8:30 am—noon, Industrial Commission, 800 W Washington

Phoenix—March 24, 8:30 am—noon, Windsor Palms, 2990 W Thunderbird Rd.

Phoenix—March 29, 8:30 am—noon, Department of Revenue, 2902 W Agua Fria Fwy., Ste. 1020

Scottsdale—March 10, 8:30 am—noon, Comfort Inn, 7350 E Gold Dust

Show Low—March 24, 8:30 am—noon, NPC Goldwater Center, 951 W Deuce of Clubs

Sierra Vista—March 17, 8:30 am—noon, Cochise College, 901 N Colombo, Rm. 313

Tucson—March 10, 1:30—5 pm, Arizona Gov't Complex, 400 W Congress, Rm. 158

Yuma—March 24, 8:30 am—noon, Civic Center, 1440 Desert Hills Dr.

Construction Industry Workshops

This workshop is designed to assist those in the construction industry understand the transaction privilege tax requirements.

Chandler—March 29, 1:30—5 pm, Department of Revenue, 3191 N Washington

Glendale—March 18, 8:30 am—noon, Quality Inn, 5511 W Bell Rd.

Goodyear—March 23, 1:30—5 pm, SW Valley Chamber of Commerce, 289 N Litchfield Rd.

Mesa—March 17, 1:30—5 pm, LaQuinta Inn, 6530 E Superstition Springs Blvd.

Phoenix—March 2, 8:30 am—noon, Arizona Small Business Association, 4130 E Van Buren, Ste. 150

Phoenix—March 25, 8:30 am—noon, Windsor Palms, 2990 W Thunderbird Rd.

Phoenix—March 29, 1:30—5 pm, Industrial Commission, 800 W Washington

Phoenix—March 29, 1:30—5 pm, Department of Revenue, 2902 W Agua Fria Fwy., Ste. 1020

Scottsdale—March 9, 1:30—5 pm, Comfort Inn, 7350 E Gold Dust

Show Low—March 24, 1:30—5 pm, NPC Goldwater Center, 951 W Deuce of Clubs

Sierra Vista—March 17, 1:30—5 pm, Cochise College, 901 N Colombo, Rm. 313

Tucson—March 10, 8:30 am—noon, Arizona Gov't Complex, 400 W Congress, Rm. 158

Yuma—March 24, 1:30—5 pm, Civic Center, 1440 Desert Hills Dr.

TPT Forms—How to Report Correctly

Anyone who has been in business for at least one month may want to learn how to complete the TPT-1. From calculating the tax liability to how to put the numbers on the form, you will walk away more confident and relaxed about completing your own TPT-1 return. Topics covered:

- ✎ How to calculate the tax when it is in addition to the price of the product
- ✎ How to calculate (factor) the tax when it is included as part of the sale price
- ✎ How important the *Arizona State, County, and City Transaction Privilege and Other Tax Rate Table* is to you

Classes labeled (for contracting) & (for retail) address only those classifications. All others address all classifications.

Chandler—March 30, 8:30 am—noon, Department of Revenue, 3191 N Washington

Glendale—March 23, 1:30—5 pm, Quality Inn, 5511 W Bell Rd.

Mesa—March 18, 1:30—5 pm, LaQuinta Inn, 6530 E Superstition Springs Blvd.

Phoenix—March 10 (for retail), 1:30—5 pm, Industrial Commission, 800 W Washington

Phoenix—March 24 (for retail), 1:30—5 pm, Windsor Palms, 2990 W Thunderbird Rd.

Phoenix—March 25 (for contracting), 1:30—5 pm, Windsor Palms, 2990 W Thunderbird Rd.

Phoenix—March 29, 8:30 am—noon,

Industrial Commission, 800 W Washington

Phoenix—March 30, 8:30 am—noon, Dept. of Revenue, 2902 W Agua Fria Fwy, Ste. 1020

Scottsdale—March 10, 1:30—5 pm, Comfort Inn, 7350 E Gold Dust

Show Low—March 25, 8:30 am—noon, NPC Goldwater Center, 951 W Deuce of Clubs

Sierra Vista—March 18, 8:30 am—noon, Cochise College, 901 N Colombo, Rm. 313

Tucson—March 11, 1:30 — 5 pm, Arizona Gov't Complex, 400 W Congress, Rm. 158

Yuma—March 25, 8:30 am—noon, Civic Center, 1440 Desert Hills Dr.



Arizona E-File Calendar

For Tax Period January 1 – December 31, 2003

Last date for...

Transmitting timely filed returns	April 15, 2004
Transmitting timely filed Forms 4868	April 15, 2004
Retransmitting rejected timely filed returns	April 20, 2004
Retransmitting rejected timely filed Forms 4868	April 20, 2004
Transmitting timely filed Forms 4868 or 2350 to meet overseas exception	June 16, 2004
Retransmitting rejected timely filed Forms 4868 or 2350 to meet overseas exception	June 21, 2004
Transmitting returns on extension from Forms 4868	August 16, 2004
Transmitting timely filed Forms 2688	August 16, 2004
Retransmitting rejected returns on extension from Forms 4868	August 16, 2004
Retransmitting rejected timely filed Forms 2688	August 20, 2004
Transmitting late or returns on extension from Forms 2688	October 20, 2004
Retransmitting rejected late or returns on extension from Forms 2688	October 20, 2004